

EXHIBIT C

Wide Voice, LLC
Chart of Accounts

Account	Type
Accounts Receivable	Accounts Receivable
Interest Receivable	Other Current Asset
Interest Receivable:Widevoice Communications	Other Current Asset
Inventory Asset	Other Current Asset
Loan to Shareholder	Other Current Asset
Notes Receivable	Other Current Asset
Notes Receivable:NAT - Crow Creek	Other Current Asset
Notes Receivable:NAT - Pine Ridge	Other Current Asset
Notes Receivable:Widevoice Communications	Other Current Asset
Undeposited Funds	Other Current Asset
Computer Equipment	Fixed Asset
Computer Software	Fixed Asset
Furniture and Equipment	Fixed Asset
Servers and Switches	Fixed Asset
zAccumulated Depreciation	Fixed Asset
Pending Fraud Resolution	Other Asset
Security Deposit	Other Asset
Accounts Payable	Accounts Payable
Sales Tax Payable	Accounts Payable
AMEX - Business Gold #71008	Credit Card
401k Pension Plan Payable	Other Current Liability
Accrued Payroll Tax	Other Current Liability
Due to Shareholder	Other Current Liability
Interest Payable	Other Current Liability
Interest Payable:David Erickson	Other Current Liability
Interest Payable:Widevoice Communications	Other Current Liability
Loan from Shareholder	Other Current Liability
Payroll Liabilities	Other Current Liability
Payroll Tax Payable	Other Current Liability
Due to Widevoice Communications	Long Term Liability
Member Contributions	Equity
Opening Balance Equity	Equity
Owner's Contributions	Equity
Retained Earnings	Equity
Shareholder Distributions	Equity
AMEX Rewards Income	Income
Carrier X Income	Income
CLEC CABS Income	Income
CLEC CABS Income:AT&T	Income
CLEC CABS Income:Level 3	Income
CLEC CABS Income:MCI/Worldcom	Income
CLEC CABS Income:Pac-West	Income
CLEC CABS Income:Qwest	Income
CLEC CABS Income:Sprint	Income
CLEC CABS Income:Verizon	Income
CLEC CABS Income:Wiltel	Income
CLEC CABS Income:XO	Income
End User Tax Income	Income
End User Tax Income:Cost Recovery Fee	Income
End User Tax Income:End User Port Income	Income

End User Tax Income:Franchise Recovery Fee	Income
End User Tax Income:Property Surcharge	Income
End User Tax Income:Switched Toll Free Income	Income
End User Tax Income:Switchless Toll Free Income	Income
End User Tax Income:TF Features	Income
End User Tax Income:Toll Free Orig Income	Income
End User Tax Income:USF Tax	Income
End User Tax Income:Utility Users Tax Income	Income
Interest Income	Income
Late Charge Income	Income
Miscellaneous Income	Income
Third Party Tandem CABS Income	Income
Cost of Goods Sold	Cost of Goods Sold
Advertising and Promotion	Expense
Automobile Expense	Expense
Bank Service Charges	Expense
Bank Service Charges:Annual Maintenance Fees	Expense
Bank Service Charges:Client Analysis Fees	Expense
Business License / Filing Fees	Expense
CABS Processing Expense	Expense
Charitable Contributions	Expense
CLEC Licensing Expense	Expense
Commission Expense	Expense
Consulting Expense	Expense
Consulting Expense:Bonus - 1099	Expense
Consulting Expense:Profit Sharing Bonus-1099 Other	Expense
Credit Investigation Expense	Expense
Depreciation Expense	Expense
Domain Name Hosting	Expense
Dues and Memberships	Expense
Entertainment	Expense
Gifts	Expense
Income Tax Expense	Expense
Income Tax Expense:State Tax	Expense
Insurance Expense	Expense
Insurance Expense:General Liability and Property	Expense
Insurance Expense:Surety Bond	Expense
Insurance Expense:Workers Compensation	Expense
Interest Expense	Expense
Licensing Expense	Expense
Maintenance Expense	Expense
Maintenance Expense:Equipment	Expense
Maintenance Expense:Office	Expense
Marketing Expenses	Expense
Marketing Expenses:Advertising and Promotion	Expense
Marketing Expenses:Trade Show	Expense
Meals and Entertainment	Expense
Medical Insurance Expense	Expense
Office Computer Supplies	Expense
Office Rent Expense	Expense
Office Supplies	Expense
Office Telecom Expense	Expense

Payroll Exp	Expense
Payroll Exp:401k Contributions - Employee	Expense
Payroll Exp:Payroll Processing Fees	Expense
Payroll Exp:Payroll Taxes	Expense
Payroll Exp:Profit Sharing Bonus	Expense
Payroll Exp:Profit Sharing Bonus-W2	Expense
Payroll Exp:Shareholder Distribution - W2	Expense
Payroll Exp:Wages and Earnings	Expense
Payroll Expenses	Expense
Pension Plan Expense	Expense
Pension Plan Expense:401k Company Match	Expense
Postage	Expense
Professional Fees	Expense
Professional Fees:Accounting Fees	Expense
Professional Fees:Legal Fees	Expense
Property Tax Expense	Expense
Regulatory Expenses	Expense
Regulatory Expenses:CLEC Administrative Expense	Expense
Regulatory Expenses:Universal Service Fund	Expense
Regulatory Expenses:Utility Users Tax Expense	Expense
Repairs and Maintenance	Expense
Research and Development	Expense
Sales Tax Expense	Expense
Shipping Expense	Expense
Software Expense	Expense
Staff Meals and Functions	Expense
Telephone Carrier/Circuit Exp	Expense
Telephone Carrier/Circuit Exp:ANI Networks	Expense
Telephone Carrier/Circuit Exp:AT&T	Expense
Telephone Carrier/Circuit Exp:AT&T - AVOICS	Expense
Telephone Carrier/Circuit Exp:AT&T Business Services	Expense
Telephone Carrier/Circuit Exp:AT&T DG	Expense
Telephone Carrier/Circuit Exp:AT&T Mobility	Expense
Telephone Carrier/Circuit Exp:ATL Communications	Expense
Telephone Carrier/Circuit Exp:Brightlink	Expense
Telephone Carrier/Circuit Exp:BTC - Breda	Expense
Telephone Carrier/Circuit Exp:Carrier X Drain Expense	Expense
Telephone Carrier/Circuit Exp:CLEC Admin Expense	Expense
Telephone Carrier/Circuit Exp:CLEC Interconnect Expense	Expense
Telephone Carrier/Circuit Exp:CLEC LEC Interconnect Expense	Expense
Telephone Carrier/Circuit Exp:CLEC Transport Expense	Expense
Telephone Carrier/Circuit Exp:Cogent	Expense
Telephone Carrier/Circuit Exp:Color Broadband	Expense
Telephone Carrier/Circuit Exp:Epsilon	Expense
Telephone Carrier/Circuit Exp:GLC	Expense
Telephone Carrier/Circuit Exp:Impact HQ	Expense
Telephone Carrier/Circuit Exp:Inbound TF Expense	Expense
Telephone Carrier/Circuit Exp:Intelepeer	Expense
Telephone Carrier/Circuit Exp:Internet Transport Expense	Expense
Telephone Carrier/Circuit Exp:Leading Edge	Expense
Telephone Carrier/Circuit Exp:Level 3 Communications	Expense
Telephone Carrier/Circuit Exp:NAT-Crow Creek	Expense

Telephone Carrier/Circuit Exp:NAT-Pine Ridge	Expense
Telephone Carrier/Circuit Exp:Network Facilities Expense	Expense
Telephone Carrier/Circuit Exp:Northern Valley	Expense
Telephone Carrier/Circuit Exp:Office Telecom Exp - End Use	Expense
Telephone Carrier/Circuit Exp:Omnitel	Expense
Telephone Carrier/Circuit Exp:Onvoy	Expense
Telephone Carrier/Circuit Exp:Other	Expense
Telephone Carrier/Circuit Exp:Premier	Expense
Telephone Carrier/Circuit Exp:Qwest Communications	Expense
Telephone Carrier/Circuit Exp:RWT Inc	Expense
Telephone Carrier/Circuit Exp:SDN Communications	Expense
Telephone Carrier/Circuit Exp:SS7 Database Expense	Expense
Telephone Carrier/Circuit Exp:Telcordia	Expense
Telephone Carrier/Circuit Exp:Termination IXC Expense - D	Expense
Telephone Carrier/Circuit Exp:Termination IXC Expense - In	Expense
Telephone Carrier/Circuit Exp:TFO	Expense
Telephone Carrier/Circuit Exp:Toll Free Orig Admin Expense	Expense
Telephone Carrier/Circuit Exp:Toll Free Origination Expense	Expense
Telephone Carrier/Circuit Exp:Towerstream	Expense
Telephone Carrier/Circuit Exp:Transaction Network	Expense
Telephone Carrier/Circuit Exp:Verisign	Expense
Telephone Carrier/Circuit Exp:Verizon	Expense
Telephone Carrier/Circuit Exp:XO Communications	Expense
Training Expense	Expense
Travel Expense	Expense
Travel Expense:Airfare	Expense
Travel Expense:Car Rental	Expense
Travel Expense:Gas/Fuel	Expense
Travel Expense:Lodging	Expense
Travel Expense:Parking	Expense
Travel Expense:Taxi	Expense
Utilities	Expense
Ask My Accountant	Other Expense
Estimates	Non-Posting
Purchase Orders	Non-Posting